

Congress of the United States
Washington, DC 20515

March 18, 2020

The Honorable Steven Mnuchin
Secretary
United States Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

Dear Secretary Mnuchin,

We are writing to urge you to include a universal charitable giving deduction for tax years 2020 and 2021 in any COVID-19 relief package, as a way to help non-profit organizations that have always been, and will continue to be, at the forefront of assistance in any disaster.

As you know, nonprofit organizations are already on the front lines of the Coronavirus crisis, doing heroic work providing meals, housing, spiritual and community support, health and wellness programs, and other vital services, particularly to the most vulnerable. The demands facing non-profits will inevitably increase substantially over the coming weeks and months—especially as thousands try to recover from lost jobs and wages.

Encouraging Americans to donate during this difficult time is critical. Prior to the COVID-19 crisis, U.S. Treasury data showed that charitable giving declined by \$3.4 billion in tax year 2018, when compared to tax year 2017, despite a strong, growing economy. We need to incentivize all Americans—no matter if they itemize—to give so that charitable and non-profit organizations receive immediate assistance in funding their vital missions and supporting their employees during this pandemic.

A universal charitable deduction—modeled after the provision in our bipartisan *Charitable Giving Tax Deduction Act* (H.R. 651)—would incentivize all Americans to donate more of their income and would help generate additional resources and immediate support for non-profits and charities across our country. Our proposal would move the charitable deduction “above the line,” allowing taxpayers to deduct charitable gifts before making the decision of whether to itemize or take the standard deduction.

Again, we strongly encourage you to consider the inclusion of a universal charitable deduction in COVID-19 relief legislation, so all Americans have greater flexibility to give more to non-profits.

Sincerely,



CHRISTOPHER H. SMITH
Member of Congress



HENRY CUELLAR
Member of Congress